



General Assembly

January Session, 2001

Amendment

LCO No. 7270

Offered by:
REP. STONE, 9th Dist.

To: Subst. Senate Bill No. 1074 File No. 241 Cal. No. 537

(As Amended by Senate Amendment Schedule "A")

"AN ACT CONCERNING THE LIQUOR CONTROL ACT, HEALTH CLUBS, LICENSING OF ARCHITECTS AND PHARMACISTS, ELECTRONIC SHELF LABELING, WELL DRILLERS AND THE NEW HOME CONSTRUCTION GUARANTY FUND."

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- 1 Strike section 14 and insert the following in lieu thereof:
- 2 "Sec. 14. Subsection (a) of section 12-541 of the general statutes is
- 3 repealed and the following is substituted in lieu thereof:
- 4 (a) There is hereby imposed a tax of ten per cent of the admission
- 5 charge to any place of amusement, entertainment or recreation, except
- 6 that no tax shall be imposed with respect to any admission charge (1)
- 7 when the admission charge is less than one dollar or, in the case of any
- 8 motion picture show, when the admission charge is not more than five
- 9 dollars, (2) when a daily admission charge is imposed which entitles
- 10 the patron to participate in an athletic or sporting activity, (3) to any
- 11 event, other than events held at the stadium facility, as defined in
- 12 section 32-651, all of the proceeds from which inure exclusively to an

13 entity which is exempt from federal income tax under the Internal
14 Revenue Code, provided such entity actively engages in and assumes
15 the financial risk associated with the presentation of such event, (4) to
16 any event, other than events held at the stadium facility, as defined in
17 section 32-651, which in the opinion of the commissioner, is conducted
18 primarily to raise funds for an entity which is exempt from federal
19 income tax under the Internal Revenue Code, provided the
20 commissioner is satisfied that the net profit which inures to such entity
21 from such event will exceed the amount of the admissions tax which,
22 but for this subdivision, would be imposed upon the person making
23 such charge to such event, (5) to (A) any event at the Hartford Civic
24 Center, the New Haven Coliseum, New Britain Beehive Stadium, New
25 Britain Stadium, effective for events occurring on or after the date such
26 stadium was placed in service, New Britain Veterans Memorial
27 Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway,
28 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,
29 facilities owned or managed by the Tennis Foundation of Connecticut
30 or any successor organization, the William A. O'Neill Convocation
31 Center or the Connecticut Exposition Center, and (B) games of the
32 New Britain Rock Cats, New Haven Ravens or the Waterbury Spirit,
33 (6) other than for events held at the stadium facility, as defined in
34 section 32-651, paid by centers of service for elderly persons, as
35 described in subdivision (d) of section 17b-425, (7) to any production
36 featuring live performances by actors or musicians presented at
37 Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit
38 theater or playhouse in the state, provided such theater or playhouse
39 possesses evidence confirming exemption from federal tax under
40 Section 501 of the Internal Revenue Code, (8) to any carnival or
41 amusement ride, [or] (9) if the admission charge would have been
42 subject to tax under the provisions of section 12-542 of the general
43 statutes, revision of 1958, revised to January 1, 1999, or (10) to a juice
44 bar or similar facility for the entertainment of minors at a premises
45 with a permit issued pursuant to title 30. A juice bar is a room or
46 facility where minors are served nonalcoholic beverages. On and after
47 July 1, 2000, the tax imposed under this section on any motion picture

48 show shall be eight per cent of the admission charge and, on and after
49 July 1, 2001, the tax imposed on any such motion picture show shall be
50 six per cent of such charge.

51 Sec. 15. This act shall take effect July 1, 2001, except that section 14
52 shall take effect October 1, 2001."